

# Timothy Pacheco, CPA, CFE

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## PROFESSIONAL WORK EXPERIENCE

**Forensic Accountant**, February 2023 – Present

**Federal Bureau of Investigation (FBI)**, Salt Lake City, UT

- Plans and executes independent complex financial analysis for various violations, including, but not limited to, Paycheck Protection Program and COVID -19 Economic Injury Disaster Loan frauds, Investment Fraud, Business Email Compromise, Romance Scams, International Money Laundering, Ransomware, and National Security matters;
- Meticulously examines evidence to identify criminal activity, witnesses, victims, and co-conspirators supported through financial analysis;
- Regularly counsels special agents, intel analysts, other members of investigative team and Assistant United States Attorneys in strategic planning, providing investigative guidance and direction necessary to address elements of a statute;
- Adequately organizes, plans, and manages a large complex case workload to meet the needs of various competing interests;
- Timely prepares and serves subpoenas based on financial analysis, maintains an organized file for tracking responses, documents subpoena service and compliance in FBI Sentinel database;
- Performs regular investigative research utilizing publicly available sources and FBI databases, including, but not limited to, Sentinel, FinCEN, GMA, IC3, CLEAR, and Accurint;
- Routinely conducts victim, witness, and subject interviews, ensures accurate record of content in FBI-302s;
- Prepares indictment outlines and illustrative visual aids, recommends charging counts, assists with the preparation of seizure warrants;
- Actively initiates and participates in new projects that require financial expertise, anticipates challenges, and provides solutions to complex problems, often requiring collaboration with investigative team, other federal agencies, and Assistant United States Attorneys;
- Traces cryptocurrency using Chainalysis and open source blockchain explorers; issues letter head memorandums to cryptocurrency exchanges requesting “know your customer” information; issues cryptocurrency asset freeze letters;
- Summarizes complex financial data into concise graphs, flow-charts, schedules, written memoranda, and briefing materials appropriate for various audiences, including jurors, defense attorneys, FBI management, and prosecutors; and
- Collaborates closely with Assistant United States Attorneys in preparing demonstrative exhibits, drafting expert disclosures and affidavits, computing loss and restitution schedules, and preparing for testimony in judicial proceedings as a summary or expert witness.

**Senior Forensic Accounting Associate**, December 2021 – January 2023

**Eide Bailly, LLP** (Remote employee- Headquarters in Fargo, ND)

- Conducted independent forensic analysis of financial data for various matters including, but not limited to, criminal, family law, corporate, internal control examinations, and adult protective services exploitation matters;
- Conducted interviews of alleged suspects and other individuals pertinent to various matters;
- Planned, coordinated, and communicated forensic investigation findings to Senior Manager(s)/Partner(s);
- Drafted reports and prepared related tables, exhibits, and charts;
- Presented observations and forensic investigation findings to client;
- Initiated and implemented the development of new forensic accounting techniques; and
- Mentored, trained, and instructed Forensic Accounting Associates.

**Forensic Accountant**, August 2019 – October 2021

**Wickes Forensic Accounting & Consulting, LLC** Clifton Park, NY

- Conducted independent forensic analysis of financial data for various matters including, but not limited to, family law, stake-holder disputes, and business asset misappropriation/fraud;
- Gathered, organized, and summarized supporting documentation;
- Reviewed and analyzed historical financial statements, accounting records, and tax returns;
- Reconstructed financial and accounting records, fraudulent transactions; traced funds and assets; and
- Drafted questions for interrogatories, deposition, direct and cross examination; trial preparation.

**Healthcare & Tax-Exempt Audit Senior**, January 2019 – July 2019

**Healthcare & Tax-Exempt Audit In-Charge**, January 2018 – December 2018

**Healthcare & Tax-Exempt Audit Assistant**, July 2016 – December 2017

**Bonadio & Co., LLP** Albany, NY

- Prepared complex financial statements in accordance with U.S. GAAP and all relevant Accounting Standards;
- Performed audits of Non-Profit organizations, Federally Qualified Health Centers, municipalities, and school districts;
- Performed yellow-book audits and single audits for federally awarded programs;
- Managed multiple audit engagements efficiently to meet client and regulatory deadlines; and
- Mentored, trained, and supervised audit assistants, inclusive of direct oversight on client engagements.

#### **OTHER WORK EXPERIENCE**

**Salt Lake City Tactical Operations Center (SU - TOC) Member**, January 2024 – Present

**Federal Bureau of Investigation**, Salt Lake City, UT

- Facilitates clear and proper radio communication between SWAT team and On-Scene Commander during SWAT operations;
- Maintains an accurate communication log;
- Adapts to rapidly changing circumstances with the ability to problem solve during prolonged high-stress situations; and
- Prepares SWAT intelligence packages and ensures the team's logistical needs are met.

**Adjunct Professor – Intermediate Accounting II**, January 2022 – May 2022

**Alfred University**, Alfred, NY (Online Course)

- Designed accounting coursework, lesson plans, and semester curriculum in accordance with Alfred University's College of Business Association to Advance Collegiate Schools of Business (AACSB) accreditation;
- Lectured and taught Intermediate Accounting II concepts to a class of ten students, online/virtually;
- Established strong relationships with students, mentored on personal, academic, and future professional goals;
- Evaluated and graded students' homework, quizzes, and tests; and
- Collaborated with Alfred University's College of Business faculty on course curriculum evaluation.

#### **EDUCATION**

**Master of Business Administration with concentration in Accounting**, May 2016

Alfred University, Alfred, NY, GPA 3.95/4.0

**Bachelor of Science in Accounting**, May 2015

Alfred University, Alfred, NY, GPA 3.86/4.0

Honors: Magna Cum Laude

#### **CERTIFICATIONS**

Chainalysis Cryptocurrency Fundamentals Certification, March 2024

Chainalysis Reactor Certification, February 2024

Certified Fraud Examiner (CFE), June 2023

Certified Public Accountant (CPA), licensed in New York, May 2022

**ACHEIVEMENTS/AWARDS**

Federal Bureau of Investigation Incentive Award, February 2024

Federal Bureau of Investigation Time Off-Award, June 2023

Bonadio PROMISE award for exceeding goals and adhering to core values and vision of Bonadio & Co., 2017

New York State Society Certified Public Accountants Outstanding Accounting Student Award, 2016

Captain of the Alfred University Men's Basketball Team, 2013 – 2015

Empire 8 Presidential list | Dean's List - All semesters, 2011 – 2016

**TRAINING**

**Forensic Accountant Core Training Session (FACTS) - Class 23-02**, August – September 2023

FBI Academy, Quantico, Virginia

**Continuing Professional Education (CPE)**, 2022 – Present

Annual educational requirements to maintain CPA and CFE credentials.